MUNICIPAL AND LOCAL FUNDS.

BANGALORE CITY MUNICIPALITY.

Notice dated the 23rd October 1913.

In supersession of the notification dated the 28th August 1913, published on page 1316 of the *Mysore Gazette*, Part II, dated 11th September 1913, the undermentioned Bye-laws and Rules, sanctioned by Government in their Proceedings No. 4102-3—Ml. 555-07-4, dated the 28th November 1911, and modified in Government Proceedings Nos. 8896½—Ml. 207-11-7, dated the 3rd May 1913, 759—Ml. 60-12-45, dated the 17th July 1913, and 2229-30—Ml. 69-13-10, dated the 25th August 1913, are hereby published for general information. They will come into force from this date.

K. P. PUTTANNA CHETTY,
Honorary President.

BYE-LAWS OF THE BANGALORE CITY MUNICIPALITY.

In supersession of all previous rules on the subject, the following bye-laws are framed under Section 48, clauses (*j*) and (*k*) of the Municipal Regulation, VII of 1906.

Under Section 48, *clause* (*j*).

1. *Form of information to be filled in on demand.*—On presentation by any Municipal servant of the form appended to these bye-laws or any form from time to time prescribed in this behalf by the Managing Committee, every inhabitant of the Municipality shall, within such reasonable period as shall be specified in such form, return such form, subscribed with his signature to the President with all blanks duly filled in to the best of his knowledge or belief, as directed in notes on the form, to show the said inhabitant's liability to Municipal taxation.

2. *Inspection of conveyances and animals to be permitted.*—Every person in possession of a vehicle and animal in respect of which he is liable to a municipal tax shall, at all reasonable hours, give the Municipal Collector or any person bearing a written authority from the Municipal Collector in this behalf, free access to his stables or other places in which such vehicles and animals are ordinarily kept and every facility for inspecting the same for the purpose of checking the correctness of any return that may have been requisitioned under Bye-law No. 1, and shall, on demand, unless prevented by reasonable cause, forthwith produce such vehicles or animals and explain which of them is referred to in the several entries made in any such return.

3. *Liability if the form is not filled up and returned.*—If any person to whom a form has been sent under Bye-law No. 1, omits, within seven days of its receipt, to fill it up and return it to the President, he shall be liable to the payment of the tax on the conveyances and animals which he is believed to possess.

4. *Penalty.*—Every person who commits any breach of Bye-law No. 2 shall, for each such offence, be liable on conviction to a fine not exceeding Rs. 20.

FORM OF INFORMATION TO BE FILLED IN.

True return furnished by.....under Bye-law No. 1 of the.....City Municipality under Section 48, clause (*j*), of the Mysore Municipal Regulation as to his liability to conveyance and animal taxes for the half-year ending.....

1. The only conveyances and animals (including dogs) in respect of which I am liable to conveyance and animal taxes for the half-year ending.....are as follows:—

Classification according to classes shown in Schedule A to rules under Section 46 (1).	Number of conveyances and animals of each class.	
	Included in the last return (to be filled up by the Municipal office)	Number liable to tax for the current half-year (to be filled up by tax-payer)
Vehicles.		
(1) Four-wheeled carriage on springs drawn by two horses.		
(2) Four-wheeled carriage on springs drawn by one horse, or a pair of horses below 13 hands or by bulls or bullocks.		
(3) Two-wheeled carriage on springs drawn by one or more horses, mules, bulls or bullocks.		
(4) Every other vehicle with springs, bicycle, tricycle, jinriksha.		
(5) Motor car		
(6) Motor cycle ...		

Classification according to classes shown in Schedule A, to rules under Section 46 (1)	Number of conveyances and animals of each class	
	Included in the last return (to be filled up by the Municipal office)	Number liable to tax for the current half-year (to be filled up by tax-payer)
Animals.		
(1) Horse over 13 hands		
(2) Horse of or under 13 hands or mule ...		
(3) Elephant		
(4) Camel		
(5) Horse of or under 11 hands, bull or bullocks ...		
(6) Male buffalo		
(7) Dog		

Date of presentation of form to..... .....

Date of receipt of form by the Municipal President.....

Signed.....

Date of signature.....

Notice.

.....is hereby required under Bye-law No. 1 to fill in this return at the places marked X and deliver it to the Municipal Vice-President within seven days of the presentation of this form to him.

Attention is invited to the Vehicle and Animal Tax Rules and bye-laws about this return printed on the reverse.

Signed.....

President.

Date..... ....

Under Section 48, clause (k).

1. The octroi limits for the purpose of collecting octroi shall be the Municipal limits.

2. No articles liable to octroi shall be brought within these limits except by one of the high roads described in the schedule hereto annexed or by the Railway.

3. All persons bringing into or receiving from beyond the octroi limits of the City, any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Ookad to enable the octroi officer to inspect the same.

4. The octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the Ookads on the high roads described in Schedule No. I, the Bonded Warehouse and the City Railway Station including all its gates and octroi office. And every person bringing dutiable goods within the City shall report the fact at the first of such posts on the route by which it comes. All officers of the Octroi Department not below the rank of Mutsaddi are authorized to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation.

5. A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person requiring the same. Such tables shall also be affixed in a conspicuous place at every post or office at which octroi is levied.

6. When the goods have been examined at the octroi post, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi Post Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi Koti accompanied by a peon, provided that, if the duty to which the goods are

liable does not exceed eight annas, the Octroi Post Mutsaddi may, unless the importer declares that he intends to re-export the goods, receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received. Provided also that in the case of goods imported by railway, the Inspector or other officer in charge of the octroi post at the City Railway Station may, in the same manner, receive duty not exceeding three rupees.

7. When goods accompanied by a pass as aforesaid are brought to the Octroi Koti, they may be unloaded and weighed or counted by the officer in charge of the Octroi Koti. Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse. When the duty is paid as above, a permit shall be granted by the officer in charge of the Octroi Koti for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate.

8. With a view to the appraisement of the value of the goods, when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti. Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current rates and octroi levied accordingly.

9. With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer, may, on depositing as security such amount as may in each case be fixed by the President, not being less than Rs. 250, be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office, provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid.

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain to his credit, or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.

Bonded Warehouse.

10. The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye-law No. 7.

11. The Bonded Warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily, except on Sundays and holidays authorized by the President. Arrangement shall, however, be made by the officer in charge of the Octroi Koti for dealing with perishable articles such as betel leaves on such days.

12. Any importer depositing goods in the Bonded Warehouse shall, unless the officer in charge of the Octroi Koti has previously, by weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule No. II) of the description, weight, quantity and, if necessary, of the value of such goods.

13. A receipt in the form appended (Schedule No. III) shall be given by the officer in charge of the Octroi Koti for all goods deposited in the Bonded Warehouse, and a register of all such goods shall be maintained. It is the duty of a depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt.

14. The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the article to which it refers. Otherwise the officer in charge of the Octroi Koti may refuse to deliver the article.

15. If the depositor does not himself take delivery of the articles deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and, if the receipt is not produced, the delivery of the goods may, at the discretion of the officer in charge of the Octroi Office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Koti.

16. Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse, or may, on paying full duty thereon, import such goods into the City covered by a permit, or may export such goods free covered by an export pass, subject to the escort of an octroi subordinate, provided that new packages covered by such pass, shall, if possible, and before they are taken from the Warehouse, be stamped by the officer in charge so as to show that they are under Bond.

The export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered. For every export pass granted under this Rule or Rule 7, a fee of one anna shall be charged.

17. No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules:—

(i) Goods shall be allowed to remain 24 hours free of charge.

(ii) After that period rates as in the following schedule shall be charged for seven days:—

Name of article.	*Rate.* Rs.	a.	p.	*Remarks.*
Tobacco per maund of 24 lbs. or portion thereof ...	0	0	6	a day.
Timber, sawn, per 50 C. ft. or portion thereof ...	0	1	0	do
Timber in log per ton of 50 C. ft. or portion thereof...	0	1	0	do
Tiles for 1,000 or portion thereof	0	1	0	do
Piece-goods per bale, bundle or case of 400 lbs. or over or per bale, bundle or case of 6 dozen or over	0	0	6	do
Piece-goods per bale, bundle or case of less than 400 lbs. or per bale, bundle or case of less than 6 dozen	0	0	6	do
Sugar, horse gram, bran, oats and chaff for 400 lbs. or fraction of 400 lbs.	0	0	6	do
Betel leaves per 1,000	0	0	3	do
Green cocoanuts per 100	0	0	3	do
Dry cocoanuts per maund of 24 lbs.	0	0	3	do

(iii) Double these rates shall be charged after seven days, provided that the President may, in his discretion, allow a reduction in, or exemption from, such penal rates.

(iv) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the goods, such delay shall not be reckoned.

18. The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

19. When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may from time to time be fixed by the President.

20. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that, before selling such goods, notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value.

21. When any goods are sold under Bye-law No. 20 the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realized by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received

during that period have been duly disposed of, the balance shall be credited to Municipal Funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

22. The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Warehouse-keeper or other person charged with the safe custody of the goods.

23. Any person may, with the sanction of the President, be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

Refunds.

24. On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import. Provided that no refunds shall, except in the case of timber imported and re-exported in log, be granted unless such goods are exported within six months from the date on which octroi was levied. Provided also that no refund shall be granted of any sum less than one rupee.

25. Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Koti, together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe.

26. Any person who has been exempted under Bye-law No. 9 from production of goods at the Octroi Koti on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

27. The officer in charge of the Octroi Koti, on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the three parts of the application with an export pass, and keeping one part in the office shall deliver the other parts to the applicant.

28. All goods exported under such pass and also all goods exported under free export pass under Bye-law No. 16 shall be produced by the exporter together with the duplicate pass at the octroi station of exit.

29. The octroi subordinate in charge of the station of exit will satisfy himself that the goods produce as being covered by the duplicate pass correspond with the entries in the pass presented with them.

30. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President. Otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed. If the goods are under a free export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received.

31. If the goods are for export by rail, the octroi subordinate in charge of the station of exit shall retain the triplicate pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if, after due enquiry, the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passes, respectively, the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods, but he will retain the duplicate pass subject to disposal in the prescribed course of business.

32. In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by Bye-laws Nos. 30 and 31, respectively, must be produced at the Octroi Koti by the person seeking the refund, and if, after due check the officer in charge of the Octroi Koti is satisfied that a refund of octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs. 20, forthwith pay the same to the person presenting the triplicate pass. If the amount to be refunded exceeds Rs. 20, or if the officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed, the claim shall be forwarded for the orders of the President.

General.

33. Importers of dutiable articles shall, if called upon by a requisition in writing signed by the President or Vice-President, within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs. 25 whichever may be less and to payment of octroi duty on the article unaccounted for.

34. Any person importing or exporting dutiable articles who infringes Bye-laws Nos. 3, 4, 6, 7, 12 and 28 shall be liable to a fine not exceeding Rs. 50.

SCHEDULE No. I.

Names of routes.	*Names of ookads or octroi posts.*
Agrahar Tank road	Sondekuppadabagal ookad.
Subedar Chattram road	Subedar Chattram road ookad.
Post Office road	Jail road ookad opposite to the Executive Engineer's Office.
Hosur road	Lal-Bagh ookad.
Sydney road	Halsurbagal ookad.
Mission road	Mission road ookad.
Kaglipur road	Kaglipur ookad.
Mysore road	Karekal ookad.
Railway	Railway Station and all its gates including the platform.

SCHEDULE No. II.

(See Bye-law No. 12.)

To—The Officer in charge of the Octroi Office.....City.

Please receive the undermentioned goods and deposit them in the Koti.

Name of depositor	Description of articles deposited	Number of packages or bales, etc.	Distinguishing marks, if any	Weights		Measurements		Quantity	Value			Remarks
				Maunds	Seers	C. ft.	C. in.		Rs.	a.	p.	

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye-laws Nos. 13 to 17, 19, 20 and 21, relating to the deposit.

Witness..... ...

Signature.....

Address.....

Signature of depositor.....

Address.....

Date.....

SCHEDULE No. III.

(See Bue-law No. 13.)

Octroi Office.

.....City.

Received for deposit the undermentioned goods from.....

Receipt No.	Consignment		Goods Deposit Note No.	Names of articles	Description	Number of articles	Remarks
	No.	Date					

Goods-keeper. Head Clerk. Octroi Inspector.

.....City.

Dated.. .....

RULES OF THE BANGALORE CITY MUNICIPALITY.

In supersession of all previous rules on the subject, the following rules are framed under Section 46, clauses (*i*) and (*j*) of the Municipal Regulation, VII of 1906, and are sanctioned by Government in Government Order No. 4102-3—Ml. 555-07, dated the 28th November 1911.

Under Section 46 (i).

1. *Taxes and exemptions.*—The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed. The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the schedule.

2. *How taxes may be collected.*—The taxes and imposts imposed by the Municipal Council, or any of them, may be collected by the Municipality either departmentally by their own agency or otherwise, as may, from time to time, seem expedient to them, but octroi duty shall be collected departmentally only.

3. *Remissions.*—Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation.

4. *Claim for refund when not entertainable.*—No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates.

Octroi refunds.—Octroi refunds shall be regulated by bye-laws framed separately under Section 48 (*k*) of the Regulation.

5. *Payment of refund when not to be made.*—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised. In such notice, the period within which the refund must be demanded shall be always stated.

6. *Order for payment of refund to be written on bill form.*—Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Senior Vice-President.

7. *Refund on account of vacancy of buildings and lands.*—Refund, on account of vacancy, of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 69 of the Regulation.

8. *Refund of amount paid on account of animal and vehicle tax.*—Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid,—

(*a*) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year;

(*b*) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half-year;

(c) if the animal has been during the whole of the half-year in any institution for the reception of infirm or disused animals or if the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half-year.

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used.

9. *Method of calculating liability to tax.*—When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half-year, he shall be deemed to have owned and had charge of one vehicle or one animal only, as the case may be, for the aggregate number of days in the said two or more periods.

10. *Vehicles or animals changing hands.*—If a half-year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year.

11. *Liability of transferer and transferee to rates and cesses until notice is given.*—When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises.

12. *Person liable in case of death.*—In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 68 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President who, on being satisfied, shall enter the name of such transferee of title as owner in the Assessment List. In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit. If at any time after a decision by the Senior Vice-President or the Managing Committee, as the case may be, any person produces a probate, letters of administration, a decree or other order of Court, declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered.

13. *Entry in Assessment List on Sub-Division.*—Where any property is sub-divided on application being made to the Municipality intimating such sub-division, the Municipality shall, unless they see any objection to the same, cause each sub-division to be entered in the Assessment List as if it was separate property.

14. *How bills prepared and issued.*—All bills under Section 82 (1) shall be prepared from the Assessment List and from information obtained by process in accordance with bye-laws under Section 48 (i), and shall be issued under the signature of the President.

15. *Who to dispose of objections to Municipal bills.*—The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (i) (*b*). Below each petition of objection, he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay.

16. *Suspension of process for recovery when notice of vacancy received.*—When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

17. *Owner should give notice of re-occupation.*—When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re-occupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period.

18. *Notice fees.*—For every notice of demand issued under Sub-Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates:—

A fee of one anna if the amount due is less than Rs. 5.
Do two annas do is not less than Rs. 5 but less than Rs. 10.
Do four do do do Rs 10 but less than Rs. 50.
Do six do do do Rs. 50 but less than Rs. 100.
Do eight do do do is Rs. 100 and over.

19. *Warrant fees.*—For every distraint made under Sub-Section 4 of Section 83 of the Regulation, fees shall be levied at the following rates:—

A fee of four annas if the amount distrained for is less than Rs. 5.
Do six do do do is not less than Rs. 5 but less than Rs. 10.
Do eight do do do do Rs. 10 do Rs. 25.
Do one rupee do do do Rs. 25 do Rs. 50.
Do two rupees do do do Rs. 50 do Rs. 75.
Do three do do do do Rs. 75 do Rs. 100.
Do five do do do is Rs. 100 and over.

Where peons are kept in charge of property distrained, an additional fee of 4 annas per peon for each day shall be levied.

20. *Maintenance rates.*—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-Section (4) of Section 83 of the Regulation namely :—

Serial No.	Description of live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day	Cost for watering each head of live-stock per day or fraction of a day	Total
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
1	Elephant	3 0 0	Included in the amount shown under Col. 3.	3 0 0
2	Camel	1 0 0		1 0 0
3	Buffalo	0 4 0		0 4 0
4	Do calf	0 2 0		0 2 0
5	Bullock or cow	0 4 0		0 4 0
6	Heifer or calf	0 1 0		0 1 0
7	Sheep or goat	0 1 0		0 1 0
8	Kid	0 1 0		0 1 0
9	Horse	0 4 0		0 4 0
10	Foal	0 2 0		0 2 0
11	Donkey (either young or grown)	0 1 0		0 1 0
12	Pig	0 1 0		0 1 0
13	Birds of all kinds	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.

21. *Who may receive payments for Municipality.*—The Senior Vice-President is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place.

22. The collector and in his absence the shroff is authorised to receive Municipal dues of all kinds in the Municipal Office and in office hours only.

23. The collecting shanbhogs are authorised to receive payment of all Municipal dues, except those mentioned in Rule 21 and octroi and tolls, at any time and place.

24. Octroi Mutsaddis and Inspector are alone authorized to receive payment of octroi.

Under Section 46 (j).

25. *When Municipal dues may be written off.*—Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sums less than Rs. 5 and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

26. *When Managing Committee may remit distress fees.*—The Managing Committee may remit the whole or any part of any fee chargeable for distress :—

(*a*) if the property distrained is found to be devoted to religious or charitable purposes ;

(*b*) if the person from whom any such fee is leviable is too poor to pay;

(*c*) if a warrant has been issued against a wrong person ;

(*d*) if a bill presented is found to have been presented by mistake ;

(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake.

SCHEDULE A.

SCHEDULE OF TAXES.

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
I	Tax on buildings...	Buildings ...	Five per cent on the annual letting value.	(a) Buildings set apart for the occupation of His Highness the Maharaja. (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government consents to the levy of the tax. (c) Buildings exclusively used as places of public worship or for charitable but not, for residential purposes. (d) Buildings the annual letting value of which is Rs. 16 or less and which is the sole rateable property of the owner. (e) Buildings which are the property of the Municipality.	In two equal instalments in advance in July and January every year.
II	Tax on vacant lands.	Vacant lands ...	Two annas for every 80 square yards ...	Same as above, excepting exemption (d).	Do
III	Tax on vehicles and animals.	All vehicles and animals kept for use within Municipal limits.	*Vehicles and tax, half-yearly.* Rs. a. p. (1) Four-wheeled carriage on springs drawn by two or more horses ... ... 9 0 0 (2) Four-wheeled carriage drawn by one horse or a pair of horses below 13 hands or by bulls or bullocks ... ... 4 8 0 (3) Two-wheeled carriage on springs drawn by one or more horses, mules, bulls or bullocks ... ... 3 0 0 (4) Every other vehicle with springs bicycle, tricycle or jinriksha ... ... 1 8 0 (5) Every cart or other vehicle without springs ... 2 0 0 (6) Every hand cart without springs, including wheelbarrows, with either one, two or three wheels and pushed by the hand ... 1 0 0 (7) Every motor car ...15 0 0 (8) ,, ,, cycle ... 7 8 0 *Animals and tax, half-yearly.* (1) Horse over 13 hands ... 4 8 0 (2) Horse of or under 13 hands or mule ... ... 1 8 0 (3) Elephant ... ...12 0 0 (4) Camel ... ... 6 0 0 (5) Horse of or under 11 hands, bull or bullock ... 0 8 0 (6) Male buffalo 0 8 0	(a) Vehicles and animals belonging to His Highness the Maharaja. (b) Vehicles and animals the property of Government, unless Government consents to the levy of the tax. (c) Vehicles and animals belonging to Municipality. (d) Animals exempt from the tax under Section 25 of the Indian Volunteers Act, 1869. (e) Juvenile vehicles, such as perambulators, etc. (f) Vehicles, kept by carriage builders or dealers, and animals kept by dealers therein, solely for sale. (g) Conveyances in transit or staying within Municipal limits not longer than 30 days in any half-year. (h) Vehicles and animals belonging to members of the City Police and officers of the City Municipality employed on outdoor duties. Provided that not more than one vehicle and one animal shall be exempted without the special permission of the Municipal Council. (i) Vehicles and animals belonging to public conveyance. Proprietors.	Payable in advance in July and January for the half-year beginning with those months.
IV	Toll on vehicles and animals.	All vehicles and animals of the description given in column 4 entering the Municipal limits. Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight.	*Particulars.* — *Rates or tolls.* Vehicles. Rs. a. p. (1) On every four-wheeled carriage on springs ... 0 4 0 (2) On every two-wheeled carriage on springs ... 0 2 0 (3) On every jutka or cart drawn by men, bulls, bullocks, horses, asses, or mules (laden) ... 0 2 0 (4) Do (unladen) ... 0 1 0 (5) On every motor car ... 0 4 0 (6) Do motor cycle ... 0 2 0 (7) Do jinriksha ... 0 2 0 (8) Do bicycle or tricycle ... 0 1 0 Animals. (1) On every buffalo, bull, mule or bullock (laden) ... 0 0 6 (2) On every horse over 13 hands ... 0 1 0 (3) Do under 13 hands .. 0 0 6 (4) Do elephant ... 0 8 0 (5) Do camel ... 0 1 0	(a) Carriages, carts and animals, the property of or employed by Government or Municipal Council of the City or of the Civil and Military Station or licensed or registered by the said Councils. (b) Vehicles and animals (whether owned or hired) used for the passage of troops or the conveyance of Government Stores or of any other Government property or the property of His Highness the Maharaja. (c) Vehicles and animals (whether owned of hired) used for the passage of Military or Police officers on duty or the conveyance or passage of any property or person in their custody.	On passing toll-gate.

Schedule of taxes—*contd.*

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
			Quantity *Rate.*		
			A Rs. a. p.		
V	Octroi ...	The articles mentioned in the next column when imported into Municipal limits.	(1) Cocoanuts, fresh 100 0 8 0 (2) Do dry ... Maund of 24 lbs 0 8 0 (3) Betel leaves ... 100 0 0 2 (4) Sugar of all kinds except brown sugar, known as Magadum-Sakkare ... (5) Bran ... (6) Oats ... (7) Chaff ... (8) Horse gram ... Re. 1-0-0 per cent *ad valorem*	(1) Personal luggage of travellers, articles imported through the Post Office and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government.	Time of import of goods into Municipal limits.
			B Rs. a. p.		
			(1) Teak and home in log ... 50 c.ft.... 3 0 0 (2) Do sawn ... do ... 4 0 0 (3) Black wood (log) do ... 2 0 0 (4) Do (sawn) do ... 3 0 0 (5) Other kinds (log) do ... 1 0 0 (6) Do (sawn) do ... 1 8 0	(2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the bonded warehouse as provided in the Bye-laws. Provided that if such goods be not exported they shall pay the full duty. (3) Six green cocoanuts, 6 dry cocoanuts, 100 betel leaves, and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a railway train.	
			C		
			Roofing tiles (Mangalore pattern) ... ... *ad valorem* 1 9 0 per cent		
			D		
			Tobacco ... 1 maund of 24 lbs. ... 3 0 0		
			E		
			Piece goods and other textile fabrics such as cloth not including made-up clothings, drapery and haberdashery *ad valorem* 1 9 0 per cent		
VI	Tax on dogs ...	Dogs ...	8 annas per half-year	Dogs not kept for more than 30 days within Municipal limits in any half year.	Payable in advance in July and January for the half-year, commencing with these months.
VII	Special sanitary cess.	On private latrines cleansed by the Municipal agency	On houses paying an assessment of above Re. 1 and not exceeding Re. 1-8-0, 0-1-0 per mensem. On houses paying an assessment of above Re. 1-8-0 and not exceeding Rs. 2-8-0, 0-1-6 per mensem. On houses paying an assessment of above Rs. 2-8-0 and not exceeding Rs. 4-0-0, 0-2-0 per mensem. On houses paying an assessment of above Rs. 4-0-0 and not exceeding Rs. 6-0-0, 0-3-0 per mensem. On houses paying an assessment of above Rs. 6-0-0 and not exceeding Rs. 10-0-0, 0-4-0 per mensem. On houses paying an assessment of above Rs. 10-0-0 and not exceeding Rs. 12-0-0, 0-6-0 per mensem. On houses paying an assessment of above 12-0-0, and not exceeding Rs. 15, 0-8-0 per mensem. On houses paying an assessment of above Rs. 15-0-0 and not exceeding Rs. 30-0-0, 1-0-0 per mensem. On houses paying an assessment of above Rs. 30-0-0 and not exceeding Rs. 75-0-0, 1-8-0 per mensem. On houses paying an assessment of above Rs. 75-0-0, 2-0-0 per mensem.		Monthly in advance.
VIII	Water rate ...	All buildings and lands within Municipal limits.	Three per cent on the rental value in the case of buildings and three-fifths of the building tax in the case of vacant sites.		In two equal instalments in advance in July and January every year.
IX	Lighting tax ...	All buildings and lands.	1 per cent on the rental value ...	Same as in the case of building tax.	Do

Schedule of taxes—*concld.*

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
			Quantity. *Rate.*		
			Shop tax.		
X	Mohatarfa—shop and oil-mill taxes.	Shops and mills ...	Description of shops: Class 1st 2nd 3rd 4th 5th Mandi ... 50 40 30 20 ... Piece goods shops ... 20 15 12 8 Other shops .... 15 12 9 6 4 Special rates (temporary) as regards the 5th class "other shops," referred to above.— Rs. a. p. 1 0 0 1 4 0 1 8 0 2 0 0 2 8 0 3 0 0 3 8 0 4 8 0 5 0 0		In two equal instalments in advance in July and January every year.
			Oil-mills.		
			Description Rs. a. p. Stone mill ... ... 10 0 0 Wooden mill 5 0 0		

Note.—Where it is not practicable to ascertain the cubical contents, a ton of timber will be taken as measuring 50 c. ft.

SCHEDULE B.

[*Vide* Rule 6 under Section 46 (i).]

....District.....Refund Bill.

No. of payees	Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks

Certified that the amounts have been credited in the accounts as shown above.

Treasury Officer. *President.*